IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPEAL NO.54 OF 2007

The Commissioner of Customs (General)... Appellant
V/s.
Sunil Kumar Marwah. ... Respondent.

Mr P. S. Jetly with S. D.Bhosale, for the Appellant.

Mr S. P.Bharti for the Respondent.

CORAM : DR.S.RADHAKRISHNAN and V.C.DAGA, JJ.

DATED : 27th April 2007.

P.C. :

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1. Heard the learned counsel for the parties.

2. We have perused order of Custom dated 16.11.2005; wherein the stipulation of two years for passing the Regulation 8 examination was considered and held that the said period of two years should be calculated from the date of the death of deceased testator i.e. 8th July, 2004. However, it may be noted here that the Commissioner of Customs (Gen), Mumbai has 15 months to decide the issue. Under these circumstances, appeal was preferred by the respondent. The Tribunal has taken a view that since issue is finally decided, except two years from 16th November,2005, from the date of adjudication. The aforesaid view of the Sales Tax Tribunal cannot be interpreted in that way. No interference called for. Appeal is dismissed.

(V.C.DAGA, J.) (DR.S.RADHAKRISHNAN, J.)